IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.777 OF 1995

The Commissioner of Income Tax ..Applicant.

V/s.

M/s.Nagarsheth Ship Breakers ..Respondent.

Mr.A.S.Rao for applicant.

CORAM : H.L.GOKHALE AND J.P.DEVADHAR, JJ.

DATED : 6TH DECEMBER, 2005.

P.C. :-

Heard Mr.A.S.Rao in support of the application. The question sought to be raised no longer surives because ship-breaking activity is already held to be a manufacturing activity by this Court in the case of **Ship Scrap Traders V/s. C.I.T.** reported in **251 I.T.R. 806 (Bom.)**. Application is, therefore, dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)